

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

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| HAROLD WOODS, ET AL. |) | |
| |) | |
| Plaintiff |) | Case No. 04-40102 |
| |) | |
| v. |) | Judge: F. Dennis Saylor, IV |
| |) | |
| INTERNAL REVENUE SERVICE |) | |
| |) | |
| Defendants |) | |
| |) | |

**MOTION BY THE UNITED STATES FOR EXTENSION
TO ANSWER OR OTHERWISE RESPOND**

The United States hereby requests the entry of an order enlarging, from November 19, 2004 up to and including December 10, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States, last requested an extension of 14 days because Counsel for the plaintiff desired time to respond to the United States' proposal that the plaintiff dismiss its complaint, with the understanding that the United States would bring suit to foreclose on the property at issue, so that jurisdictional defects that Mr. Bertoldo believes exist would be cured.

On November 18, 2004, Mr. Bertoldo followed up with a phone call to counsel for the plaintiff to see if a decision had been reached. Mr. Bertoldo spoke with the Mr. Pitnof's secretary and left a message for Mr. Pitnof. Mr. Bertoldo delayed filing this motion in anticipation of a response, but has not yet received one. On November 24, Mr. Bertoldo attempted to contact Mr. Pitnof concerning this motion for extension and left a message after the

answering machine reported that the office was closed for the holiday. Mr. Bertoldo is requesting this additional time to receive a response concerning his proposal.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including December 10, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

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Assistant United States Attorney

/s/ Alejandro L. Bertoldo
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CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been filed electronically, with service to be made by the Court's electronic filing system. In addition, the undersigned counsel has caused a copy to be deposited in the United States mail, postage prepaid, this November 24, 2004, addressed as follows:

Nathaniel D. Pitnof
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